



[4830-01-p]

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Consumer Tipping Survey Study.**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Consumer Tipping Survey Study.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this notice should be directed to Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

Title: Consumer Tipping Survey Study.

OMB Number: 1545-2261

Abstract: The IRS is charged with collecting revenue legally owed to the federal government. One important category of income comes in the form of tips. Previous empirical research has shown income from tips to be significantly underreported, limiting the IRS's ability to collect the proper amount of tax revenue. The IRS believes a new study of consumer tipping practices is needed in order to better understand current tip reporting behavior so tax administrators and policy makers can make the tax system fairer and more efficient. Therefore, the IRS wishes to develop updated estimates of consumer tipping revenue across numerous services where tipping is prevalent.

In support of this mission, IRS is seeking a standard clearance to conduct a minimum, one-year fielding of a nation-wide consumer tipping survey. The sample that would be used for this study, Ipsos' non-probability online panel, was only selected after a pilot study was conducted which compared the results from this vendor to another panel source (GfK Knowledge Panel, a probability-based online panel) and an independent source of tipping data in order to determine which

method yielded the most accurate results while reducing respondent burden and cost to the IRS. The findings from the pilot study demonstrated that there were no consistent differences in the results gathered from the panels when compared against each other or when compared against the 3rd party source of data. As such, the decision was made to use the non-probability panel due to the reduced cost per completed survey, which will allow for a larger data collection and more precise estimates of tipping behavior for certain, low-incidence services.

Current Actions: There are no changes being made at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

The burden hour estimates breakdown as follows:

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NON-PROBABILITY SAMPLE			
Category of respondent/activity	Number of respondents	Participation time (minutes)	Burden hours
Read Invitation Email.....	461,540	0.5	3,846
Read Reminder Email *.....	431,540	0.25	1,798
Complete Survey	60,000	**5.5	5,500
Total Burden Hours			11,144

\* The estimate for the Reminder emails is based on the assumption that 50% of the needed respondents will complete the survey online in

time to not receive the Reminder email.

\*\* Participant time is based on mean completion time for non-probability panel members during pilot survey fielding.

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The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance,

and purchase of services to provide information.

Approved: April 8, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2019-07228 Filed: 4/11/2019 8:45 am; Publication Date: 4/12/2019]